



# Frederick County, Maryland Business Toolbox

## CITY OF BRUNSWICK ENTERPRISE ZONE

### PROGRAM BENEFITS

- Real property 10-year county and city tax credit based on the increase in real property tax assessments resulting from commercial capital investment. The credit decreases over 10 years, as follows:

Years	% of tax credit
1-5	80%
6	70%
7	60%
8	50%
9	40%
10	30%

- One-time \$1,000 state income tax credit for each qualified employee filling a newly created position
- Three-year state income tax credit for each qualified new economically disadvantaged employee, earned at the following amounts:

First Year	\$3,000
Second Year	\$2,000
Third Year	\$1,000

### ELIGIBILITY

- Must be established within City of Brunswick designated 1,371-acre enterprise zone
- To claim the property tax credit, at least \$25,000 in capital investment in the enterprise zone must occur
- For the general income tax credit, business must create at least one full-time position (35+hours a week) where employee is paid at least 150% of the federal minimum wage and remains in the position for at least 6 months doing at least 50% of the work time in the enterprise zone
  - To claim the income tax credit for hiring economically disadvantaged employees, business must have certification from the Maryland Dept of Labor, Licensing and Regulation and the employee must remain in the position for three years.

### PROGRAM PROCEDURES

- Applicant contacts Frederick County Office of Economic Development at 301-600-1058 or City of Brunswick at 301-834-7500 with questions.
- Applicant must be certified as eligible for the credit by the City of Brunswick Enterprise Zone Administrator at 301-834-7500.

### Get Started.

Visit [DiscoverFrederickMD.com](http://DiscoverFrederickMD.com) or call (301)600-1058 or (800)248-2296 for more information.



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MARYLAND**  
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